

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Concord Community Schools (2270)**

Concord Community Schools (2270)

| Student Instructional Category | FY06 % of Total | | FY09 % of Total | | FY11 % of Total | | FY12 % of Total | |
|--------------------------------|---------------------|-------|---------------------|-------|---------------------|-------|---------------------|-------|
| | FY 2006 | Exp | FY 2009 | Exp | FY 2011 | Exp | FY 2012 | Exp |
| Student Academic Achievement | \$26,308,111 | 56.8% | \$24,880,479 | 47.8% | \$24,910,278 | 45.1% | \$26,557,422 | 50.1% |
| Student Instructional Support | \$2,324,716 | 5.0% | \$2,899,022 | 5.6% | \$2,628,542 | 4.8% | \$2,732,996 | 5.2% |
| Overhead and Operational | \$7,686,860 | 16.6% | \$9,127,384 | 17.5% | \$10,266,678 | 18.6% | \$9,922,838 | 18.7% |
| Nonoperational | \$10,030,517 | 21.6% | \$15,156,160 | 29.1% | \$17,388,362 | 31.5% | \$13,759,112 | 26.0% |
| Grand Total | \$46,350,203 | | \$52,063,045 | | \$55,193,859 | | \$52,972,368 | |

| | FY 2006 | FY 2009 | FY 2011 | FY 2012 |
|---|---------|---------|---------|---------|
| Student Instructional Expenditures (Academic Achievement plus Support) | 61.8% | 53.4% | 49.9% | 55.3% |



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|---|---|---------------------|---------------------|---------------------|---------------------|--------------------------|--------------------------|--------------------------------|
| Student Academic Achievement | | | | | | | | |
| | 11050 Regular Programs; Full Day Kindergarten | \$60,322 | \$941,683 | \$967,460 | \$918,732 | > 500% | -2% | -5% |
| | 11100 Regular Programs; Elementary | \$6,187,117 | \$8,374,804 | \$9,315,397 | \$9,181,077 | 48% | 10% | -1% |
| | 11200 Regular Programs; Middle/Junior High | \$2,005,318 | \$2,539,850 | \$2,533,474 | \$2,574,349 | 28% | 1% | 2% |
| | 11300 Regular Programs; High School | \$3,709,678 | \$4,877,411 | \$5,010,580 | \$5,115,137 | 38% | 5% | 2% |
| | 11460 Vocational Education; Occupational Home Economics | \$34,545 | \$117,099 | \$124,015 | \$142,373 | 312% | 22% | 15% |
| | 11470 Vocational Education; Business Education | \$62,148 | \$355,946 | \$309,375 | \$313,580 | 405% | -12% | 1% |
| | 11480 Vocational Education; Industrial Education A | \$0 | \$288,369 | \$221,609 | \$220,913 | | -23% | 0% |
| | 11510 Vocational Education; Cooperative Education | \$0 | \$298 | \$177 | \$434 | | 46% | 145% |
| | 11630 Regular Programs; Alternative Education Programs; High School | \$0 | \$80,337 | \$82,516 | \$84,587 | | 5% | 3% |
| | 11910 Other Regular Programs; Competency Testing | \$365,395 | \$4,114 | \$1,603 | \$1,713 | -100% | -58% | 7% |
| | 12110 Gifted And Talented; Gifted and Talented | \$181,921 | \$326,274 | \$206,850 | \$192,474 | 6% | -41% | -7% |
| | 12150 Gifted And Talented; High Ability Student Programs | \$0 | \$407 | \$0 | \$12,913 | | > 500% | |
| | 12210 Mental Disabilities; Mild Mental Disabilities | \$168,851 | \$141,563 | \$140,570 | \$143,284 | -15% | 1% | 2% |
| | 12220 Mental Disabilities; Moderate Mental Disabilities | \$2,461 | \$1,827 | \$1,347 | \$1,279 | -48% | -30% | -5% |
| | 12320 Physical Impairment; Multiple Disabilities | \$148,530 | \$241,362 | \$257,451 | \$285,643 | 92% | 18% | 11% |
| | 12340 Physical Impairment; Hearing Impairment | \$0 | \$0 | \$0 | \$82 | | | |
| | 12350 Physical Impairment; Homebound | \$10,232 | \$25,223 | \$47,141 | \$44,995 | 340% | 78% | -5% |
| | 12410 Emotional Disabilities; Emotional Disabilities; Full Time | \$161,599 | \$190,449 | \$182,852 | \$185,845 | 15% | -2% | 2% |
| | 12510 Culturally Different; Communication Disorders | \$75,038 | \$94,490 | \$23,010 | \$17,185 | -77% | -82% | -25% |
| | 12610 Learning Disability | \$713,872 | \$951,667 | \$945,372 | \$985,070 | 38% | 4% | 4% |
| | 12710 Equal Opportunity At Risk | \$11,078 | \$14,275 | \$6,693 | \$0 | -100% | -100% | -100% |
| | 12810 Special Education Preschool | \$273,189 | \$190,894 | \$202,540 | \$0 | -100% | -100% | -100% |
| | 12900 Other Special Programs | \$332,903 | \$741,626 | \$561,280 | \$624,019 | 87% | -16% | 11% |
| | 14100 Summer School Programs; Elementary | \$119,622 | \$155,376 | \$156,236 | \$144,219 | 21% | -7% | -8% |
| | 14200 Summer School Programs; Middle/Junior High School | \$13,679 | \$89,123 | \$35,750 | \$31,280 | 129% | -65% | -13% |
| | 14300 Summer School Programs; High School | \$125,799 | \$95,337 | \$69,643 | \$99,766 | -21% | 5% | 43% |
| | 15100 Enrichment Programs; Non-Credit | \$1,000 | \$0 | \$0 | \$0 | -100% | | |
| | 16100 Remediation Testing | \$39,321 | \$3,087 | \$0 | \$0 | -100% | -100% | |
| | 16200 Preventive Remediation | \$212,754 | \$347,076 | \$169,240 | \$162,334 | -24% | -53% | -4% |
| | 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa | \$231,918 | \$331,766 | \$410,422 | \$414,119 | 79% | 25% | 1% |
| | 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specifi | \$1,053,778 | \$1,239,757 | \$1,163,964 | \$2,118,172 | 101% | 71% | 82% |
| | 17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other | \$167,498 | \$176,788 | \$92,823 | \$247,404 | 48% | 40% | 167% |
| | 22110 Improvement of Instruction; Service Area Direction | \$119,739 | \$173,980 | \$180,614 | \$395,423 | 230% | 127% | 119% |
| | 22120 Improvement of Instruction; Instruction and Curriculum Development | \$214,104 | \$431,365 | \$332,688 | \$491,294 | 129% | 14% | 48% |
| | 22210 Library/Media Services; Service Area Direction | -\$5,185 | \$0 | \$0 | \$0 | | | |
| | 22220 Library/Media Services; School Library | \$207,165 | \$298,209 | \$298,565 | \$209,531 | 1% | -30% | -30% |
| | 22230 Library/Media Services; Audiovisual | \$37,021 | \$39,865 | \$39,860 | \$43,141 | 17% | 8% | 8% |
| | 22250 Library/Media Services; Computer Assisted Instruction Services | \$76,320 | \$66,828 | \$135,456 | \$94,446 | 24% | 41% | -30% |
| | 22310 Instruction, Related Technology; Technology Service Supervision and Administration | \$48,070 | \$122,747 | \$126,927 | \$24,822 | -48% | -80% | -80% |
| | 22320 Instruction, Related Technology; Student Learning Centers | \$0 | \$218,748 | \$254,282 | \$259,507 | | 19% | 2% |
| | 22360 Instruction, Related Technology; Network Support | \$328,841 | \$57,223 | \$68,255 | \$88,641 | -73% | 55% | 30% |
| | 22900 Other Support Service, Instructional Staff | \$0 | \$0 | \$87,552 | \$6,393 | | | -93% |
| | 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs | \$487,662 | \$533,235 | \$146,690 | \$681,243 | 40% | 28% | 364% |
| | 26497 2007 Account Code - Teachers Retirement Fund | \$937,948 | \$0 | \$0 | \$0 | | | |
| Student Academic Achievement Total | | \$18,921,251 | \$24,880,479 | \$24,910,278 | \$26,557,422 | 40% | 7% | 7% |
| Student Instructional Support | | | | | | | | |
| | 21120 Attendance and Social Work Services; Attendance Services | \$19,549 | \$38,170 | \$38,121 | \$38,515 | 97% | 1% | 1% |
| | 21130 Attendance and Social Work Services; Social Work Services | \$2,725 | \$1,903 | \$280 | \$380 | -86% | -80% | 36% |
| | 21220 Guidance Services; Counseling Services | \$678,575 | \$926,226 | \$858,759 | \$826,546 | 22% | -11% | -4% |
| | 21290 Guidance Services; Other Guidance Services | \$7,735 | \$11,652 | \$10,655 | \$29,686 | 284% | 155% | 179% |
| | 21340 Health Services; Nurse Services | \$202,457 | \$304,309 | \$294,769 | \$301,792 | 49% | -1% | 2% |
| | 21420 Psychological Testing | \$532 | \$1,975 | \$350 | \$365 | -31% | -82% | 4% |
| | 21890 Special Education Administration; Other Special Education Administration | \$3,008 | \$0 | \$1,697 | \$6,764 | 125% | | 298% |
| | 21910 Other Support Services, Students; Service Area Direction | \$0 | \$0 | \$0 | \$5,733 | | | |
| | 21990 Other Support Services, Students; Other Student Services | \$0 | \$0 | \$3,644 | \$100 | | | -97% |
| | 24100 Office of The Principal | \$999,708 | \$1,614,473 | \$1,419,279 | \$1,522,394 | 52% | -6% | 7% |
| | 24900 Other Support Services, School Administration | \$1,464 | \$315 | \$988 | \$721 | -51% | 129% | -27% |

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|--|---|--------------------|--------------------|---------------------|--------------------|--------------------------|--------------------------|--------------------------------|
| Student Instructional Support Total | | \$1,915,753 | \$2,899,022 | \$2,628,542 | \$2,732,996 | 43% | -6% | 4% |
| Overhead and Operational | | | | | | | | |
| | 23120 Board of Education; Service Area Assistants | \$36,576 | \$45,595 | \$25,581 | \$28,380 | -22% | -38% | 11% |
| | 23150 Board of Education; Legal Services | \$71,506 | \$112,090 | \$101,525 | \$114,130 | 60% | 2% | 12% |
| | 23160 Board of Education; Promotion Expenses | \$3,050 | \$2,429 | \$3,861 | \$1,742 | -43% | -28% | -55% |
| | 23210 Executive Administration; Office of The Superintendent | \$305,752 | \$446,032 | \$439,733 | \$418,652 | 37% | -6% | -5% |
| | 23290 Executive Administration; Other Executive Administration Services | \$10,349 | \$8,320 | \$4,577 | \$10,588 | 2% | 27% | 131% |
| | 25110 Fiscal Services; Office of The Business Manager | \$101,759 | \$156,671 | \$185,511 | \$141,682 | 39% | -10% | -24% |
| | 25120 Fiscal Services; Service Area Direction | \$84,467 | \$124,721 | \$128,343 | \$139,408 | 65% | 12% | 9% |
| | 25150 Fiscal Services; Payroll Services | \$1,059 | \$1,359 | \$1,801 | \$1,858 | 75% | 37% | 3% |
| | 25191 Other Fiscal Services; Refund of Revenue | \$15,239 | \$35,551 | \$19,376 | \$1,677 | -89% | -95% | -91% |
| | 25195 Other Fiscal Services; Bank Account Service Charge | \$9,521 | \$6,417 | \$6,325 | \$9,264 | -3% | 44% | 46% |
| | 25196 Other Fiscal Services; Cash Change | \$1,525 | \$1,280 | \$2,010 | \$1,635 | 7% | 28% | -19% |
| | 25199 Other Fiscal Services; Other | \$1,106 | \$0 | \$5,052 | \$2,529 | 129% | | -50% |
| | 25300 Printing, Publishing, and Duplicating Services | \$7,629 | \$49,856 | \$50,385 | \$47,454 | > 500% | -5% | -6% |
| | 25400 Planning, Research, Development and Evaluation | \$710 | \$646 | \$1,250 | \$725 | 2% | 12% | -42% |
| | 25750 Personnel Services; Health Services | \$5,860 | \$5,941 | \$5,113 | \$11,373 | 94% | 91% | 122% |
| | 25810 Administrative Technology Services; Technology Services Supervision And Administra | \$0 | \$105,546 | \$113,705 | \$113,767 | | 8% | 0% |
| | 25840 Administrative Technology Services; Systems Operations | \$0 | \$79,950 | \$95,472 | \$74,842 | | -6% | -22% |
| | 25850 Administrative Technology Services; Network Support | \$0 | \$244,839 | \$318,160 | \$392,356 | | 60% | 23% |
| | 25860 Administrative Technology Services; Hardware Maintenance And Support | \$0 | \$172,584 | \$105,577 | \$109,736 | | -36% | 4% |
| | 25890 Other Technology Services | \$0 | \$9,340 | \$800 | \$0 | | -100% | -100% |
| | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$2,301,171 | \$2,936,571 | \$2,849,980 | \$2,743,521 | 19% | -7% | -4% |
| | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$104,743 | \$152,729 | \$172,252 | \$199,545 | 91% | 31% | 16% |
| | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$693,893 | \$601,155 | \$667,590 | \$644,667 | -7% | 7% | -3% |
| | 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds | \$100 | \$0 | \$0 | \$0 | | | |
| | 26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses) | \$360 | \$0 | \$1,595 | \$29,413 | > 500% | | > 500% |
| | 26600 Operation and Maintenance of Plant Services; Security Services | \$0 | \$16,000 | \$50,930 | \$27,868 | | 74% | -45% |
| | 26700 Operation and Maintenance of Plant Services; Insurance | \$134,252 | \$223,629 | \$319,083 | \$333,423 | 148% | 49% | 4% |
| | 26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plai | \$0 | \$0 | \$26,859 | \$23,710 | | | -12% |
| | 27010 Student Transportation; Service Area Direction | \$171,356 | \$225,755 | \$274,987 | \$295,830 | 73% | 31% | 8% |
| | 27100 Student Transportation; Vehicle Operation | \$657,949 | \$843,507 | \$874,992 | \$891,359 | 35% | 6% | 2% |
| | 27200 Student Transportation; Monitoring Services | \$33,735 | \$62,599 | \$71,137 | \$72,126 | 114% | 15% | 1% |
| | 27300 Student Transportation; Vehicle Servicing and Maintenance | \$353,464 | \$358,829 | \$500,722 | \$606,637 | 72% | 69% | 21% |
| | 27400 Student Transportation; Purchase of School Buses | \$0 | \$0 | \$398,752 | \$7,500 | | | -98% |
| | 27500 Student Transportation; Insurance on Buses | \$77,250 | \$36,485 | \$38,413 | \$40,552 | -48% | 11% | 6% |
| | 27700 Student Transportation; Contracted Transportation Services | \$127,487 | \$131,697 | \$137,059 | \$89,253 | -30% | -32% | -35% |
| | 27900 Student Transportation; Other Student Transportation Services | \$66,627 | \$31,753 | \$113,180 | \$25,290 | -62% | -20% | -78% |
| | 27910 Student Transportation; Bus Driver Training | \$0 | \$824 | \$60 | \$40 | | -95% | -33% |
| | 31100 Food Services Operations; Service Area Direction | \$151,690 | \$232,864 | \$312,965 | \$310,358 | 105% | 33% | -1% |
| | 31200 Food Services Operations; Food Preparation and Dispensing | \$402,496 | \$565,766 | \$669,693 | \$708,349 | 76% | 25% | 6% |
| | 31400 Food Services Operations; Food Purchases | \$961,879 | \$1,098,055 | \$1,172,272 | \$1,251,599 | 30% | 14% | 7% |
| Overhead and Operational Total | | \$6,894,558 | \$9,127,384 | \$10,266,678 | \$9,922,838 | 44% | 9% | -3% |
| Nonoperational | | | | | | | | |
| | 33100 Community Service Operations; Direction of Community Services | \$257 | \$0 | \$0 | \$0 | -100% | | |
| | 33200 Community Recreation | \$89,095 | \$52,987 | \$66,288 | \$66,291 | -26% | 25% | 0% |
| | 33300 Civic Services | \$0 | \$83,632 | \$93,158 | \$90,484 | | 8% | -3% |
| | 33400 Athletic Coaches | \$252,313 | \$320,873 | \$345,083 | \$355,674 | 41% | 11% | 3% |
| | 33910 High School Band Uniforms | \$0 | \$0 | \$3,328 | \$0 | | | -100% |
| | 33990 Other Community Services; Other | \$17,217 | \$33,300 | \$76,371 | \$68,280 | 297% | 105% | -11% |
| | 41000 Facilities Acquisition and Construction; Land Acquisition and Development | \$85,000 | \$503,218 | \$1,324 | \$21,372 | -75% | -96% | > 500% |
| | 43000 Facilities Acquisition and Construction; Professional Services | \$48,871 | \$243,502 | \$228,681 | \$103,579 | 112% | -57% | -55% |
| | 45100 Building Acquisition, Construction and Improvements | \$213,414 | \$3,318,252 | \$3,601,299 | \$1,246,710 | 484% | -62% | -65% |
| | 45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts | \$0 | \$0 | \$146,400 | \$146,400 | | | 0% |
| | 45400 Building Acquisition, Construction and Improvement; Sports Facilities | \$5,539 | \$75,361 | \$24,218 | \$22,256 | 302% | -70% | -8% |
| | 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$530,382 | \$756,040 | \$662,514 | \$742,475 | 40% | -2% | 12% |
| | 46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment | \$432 | \$36,838 | \$517,412 | \$196,410 | > 500% | 433% | -62% |
| | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$1,665,095 | \$963,759 | \$1,429,752 | \$803,147 | -52% | -17% | -44% |

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|--------------------------------|--|--------------------|---------------------|---------------------|---------------------|--------------------------|--------------------------|--------------------------------|
| | 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$54,085 | \$168,526 | \$110,010 | \$48,637 | -10% | -71% | -56% |
| | 51100 Debt Services; Principal on Debt; Bonds | \$820,000 | \$2,545,000 | \$360,000 | \$210,000 | -74% | -92% | -42% |
| | 51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Appr | \$325,000 | \$0 | \$0 | \$0 | -100% | | |
| | 52100 Debt Services; Interest on Debt; Bonds | \$18,450 | \$314,937 | \$193,124 | \$176,297 | > 500% | -44% | -9% |
| | 52200 Debt Services; Interest on Debt; Temporary Loans | \$196,986 | \$410,428 | \$69,350 | \$0 | -100% | -100% | -100% |
| | 52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Apprc | \$111,535 | \$0 | \$0 | \$0 | -100% | | |
| | 53100 Debt Services; Lease Rental; Buildings ; Principal | \$5,497,488 | \$3,905,000 | \$5,430,000 | \$5,660,000 | 3% | 45% | 4% |
| | 53150 Debt Services; Lease Rental; Buildings ; Interest | \$0 | \$1,403,750 | \$4,029,500 | \$3,798,000 | | 171% | -6% |
| | 59100 Other Debt Services Obligations; Registrars Fee | \$23,965 | \$20,758 | \$550 | \$3,100 | -87% | -85% | 464% |
| Nonoperational Total | | \$9,955,122 | \$15,156,160 | \$17,388,362 | \$13,759,112 | 38% | -9% | -21% |
| Prorated By Fund | | | | | | | | |
| | 26491 2007 Account Code - PERF | \$356,125 | \$0 | \$0 | \$0 | | | |
| | 26492 2007 Account Code - Social Security | \$1,525,369 | \$0 | \$0 | \$0 | | | |
| | 26493 2007 Account Code - Workmen's Compensation | \$112,136 | \$0 | \$0 | \$0 | | | |
| | 26494 2007 Account Code - Group Insurance | \$2,257,596 | \$0 | \$0 | \$0 | | | |
| | 26496 2007 Account Code - Unemployment Compensation | \$5,908 | \$0 | \$0 | \$0 | | | |
| | 26498 2007 Account Code - Severance / Early Retirement Pay | \$4,406,385 | \$0 | \$0 | \$0 | | | |
| Prorated By Fund Total | | \$8,663,519 | \$0 | \$0 | \$0 | | | |